

# INDIANA BOARD OF TAX REVIEW

## Final Determination Findings and Conclusions Lake County

**Petition #:** 45-026-02-1-5-00801  
**Petitioners:** Arturo & Sherry L. Velasquez  
**Respondent:** Department of Local Government Finance  
**Parcel #:** 007-26-37-0168-0035  
**Assessment Year:** 2002

The Indiana Board of Tax Review (the "Board") issues this determination in the above matter, and finds and concludes as follows:

### Procedural History

1. The informal hearing as described in Ind. Code § 6-1.1-4-33 was held in December 2003 in Lake County, Indiana. The Department of Local Government Finance (DLGF) determined that the Petitioners' property tax assessment for the subject property was \$180,400. The DLGF's Notice of Final Assessment was sent to the Petitioners on March 31, 2004.
2. The Petitioners filed a Form 139L on April 27, 2004.
3. The Board issued a notice of hearing to the parties dated September 24, 2004.
4. A hearing was held on November 3, 2004 in Crown Point, Indiana before Special Master S. Sue Mayes.

### Facts

5. The subject property is single-family residence located at 6936 Arkansas Avenue, Hammond, North Township, Lake County.
6. The Special Master did not conduct an on-site visit of the property.
7. Assessed Values of subject property as determined by the DLGF are:

Land \$26,500	Improvements \$153,900	Total \$180,400
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Assessed Values requested by Petitioners per the Form 139L petition are:

Land \$26,500      Improvements \$88,500      Total \$115,000

8. The persons indicated on the sign-in sheet (Board Exhibit C) were present at the hearing.

9. Persons sworn in at hearing:

For Petitioners: Sherry L. Velasquez, Petitioner

For Respondent: Stephen H. Yohler, Hearing Officer for DLGF

### **Issue**

10. Summary of the Petitioner's contentions in support of an alleged error in the assessment:

- a) The value of the house is overstated as shown by comparison to similar houses in the same neighborhood. *Velasquez testimony; Pet'rs Exs. 3, 10.*
- b) The subject property is assessed higher than the values indicated in an appraisal dated March 27, 1996 and an appraisal dated December 7, 2001. *Velasquez testimony; Pet'rs Exs. 5- 6.* Those appraisals estimated the market value of the subject property to be \$86,000 and \$115,000 respectively. *Pet'rs Exs. 5-6.*

11. Summary of the Respondent's contentions:

- a) After reviewing the facts, the assessed value should be adjusted to \$115, 000 as shown on the appraisal dated December 7, 2001. *Yohler testimony.*

### **Record**

12. The official record for this matter is made up of the following:

- a) The Petition and all subsequent submissions by either party.
- b) The tape recording of the hearing labeled BTR #484.
- c) Exhibits:

Petitioners Exhibit 1: Form 139L Petition

Petitioners Exhibit 2: Petitioner's Arguments

Petitioners Exhibit 3: Photographs and assessment printouts from the Lake County Government website for 27 parcels in Highland & Hammond

Petitioners Exhibit 4: Property record card (PRC) for the subject property  
Petitioners Exhibit 5: Appraisal Report as of March 27, 1996.  
Petitioners Exhibit 6: Appraisal Report as of December 7, 2001  
Petitioners Exhibit 7: Mortgage Inspection Plat  
Petitioners Exhibit 8: Receipt for swimming pool  
Petitioners Exhibit 9: Receipt for deck  
Petitioners Exhibit 10: Assessments from the Lake County Government website  
for 86 parcels on Arkansas Ave., Hammond

Respondent Exhibit 1: Form 139L Petition  
Respondent Exhibit 2: PRC for subject property  
Respondent Exhibit 3: Photograph for the subject property  
Respondent Exhibit 4: Comparables sheet  
Respondent Exhibit 5: Photographs and PRCs for comparable Parcels #007-  
26-37-0170-0009 and #007-26-37-0174-0046

Board Exhibit A: Form 139 L Petition  
Board Exhibit B: Notice of Hearing on Petition  
Board Exhibit C: Sign in Sheet

d) These Findings and Conclusions.

### **Analysis**

13. The most applicable laws are:

- a) A Petitioner seeking review of a determination of an assessing official has the burden to establish a prima facie case proving that the current assessment is incorrect, and specifically what the correct assessment would be. *See Meridian Towers East & West v. Washington Twp. Assessor*, 805 N.E.2d 475, 478 (Ind. Tax Ct. 2003); *see also*, *Clark v. State Bd. of Tax Comm'rs*, 694 N.E.2d 1230 (Ind. Tax Ct. 1998).
- b) In making its case, the taxpayer must explain how each piece of evidence is relevant to the requested assessment. *See Indianapolis Racquet Club, Inc. v. Washington Twp. Assessor*, 802 N.E.2d 1018, 1022 (Ind. Tax Ct. 2004) (“[I]t is the taxpayer’s duty to walk the Indiana Board ... through every element of the analysis”).
- c) Once the Petitioner establishes a prima facie case, the burden shifts to the assessing official to rebut the Petitioner’s evidence. *See American United Life Ins. Co. v. Maley*, 803 N.E.2d 276 (Ind. Tax Ct. 2004). The assessing official must offer evidence that impeaches or rebuts the Petitioner’s evidence. *Id.*; *Meridian Towers*, 805 N.E.2d at 479.

14. The Petitioners provided sufficient evidence to support their contentions. This conclusion was arrived at because:

- a) While the Petitioners presented numerous exhibits and compared the subject property to various other properties in their neighborhood, the evidence upon which they based their requested value was an appraisal dated December 7, 2001, which estimated the market value of the subject property to be \$115,000. *Velasquez testimony; Board Ex. A; Pet'rs Ex. 6.*
- b) After reviewing the Petitioner's evidence, the Respondent agreed that the assessed value of the subject property should be adjusted to \$115,000. *Yohler testimony.*
- c) Based upon the agreement of the Parties, the Board finds that the assessment should be reduced to \$115,000.

**Conclusion**

- 16. The parties agreed that the assessed value of the subject property should be in the amount of \$115,000 as requested by the Petitioner. The assessment of the subject property should be reduced accordingly.

**Final Determination**

In accordance with the above findings and conclusions the Indiana Board of Tax Review now determines that the assessment should be changed to \$115,000 agreed to by the parties.

ISSUED: \_\_\_\_\_

\_\_\_\_\_  
Commissioner,  
Indiana Board of Tax Review

## IMPORTANT NOTICE

### - APPEAL RIGHTS -

**You may petition for judicial review of this final determination pursuant to the provisions of Indiana Code § 6-1.1-15-5. The action shall be taken to the Indiana Tax Court under Indiana Code § 4-21.5-5. To initiate a proceeding for judicial review you must take the action required within forty-five (45) days of the date of this notice.**